

# State Tax Commission

<b>DIVISION SUMMARY:</b>	<b>FY 2004 Total Appr</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Total Appr</b>	<b>FY 2006 Request</b>	<b>FY 2006 Gov Rec</b>	<b>FY 2006 Approp</b>
<b>BY PROGRAM</b>						
General Services	7,202,400	8,127,900	7,446,200	10,602,100	8,473,100	9,049,100
Audit and Collections	14,663,800	13,432,600	15,015,900	15,700,100	15,638,900	15,531,200
Revenue Operations	4,632,100	4,661,900	5,067,900	5,496,400	5,380,800	5,352,400
County Support	2,869,500	2,996,800	3,016,200	3,210,300	3,195,200	3,173,900
Total:	29,367,800	29,219,200	30,546,200	35,008,900	32,688,000	33,106,600
<b>BY FUND SOURCE</b>						
General	24,148,500	24,008,100	24,625,700	28,203,200	25,907,700	24,618,900
Dedicated	5,219,300	5,121,600	5,920,500	6,805,700	6,780,300	8,487,700
Federal	0	89,500	0	0	0	0
Total:	29,367,800	29,219,200	30,546,200	35,008,900	32,688,000	33,106,600
Percent Change:		(0.5%)	4.5%	14.6%	7.0%	8.4%
<b>BY EXPENDITURE CLASSIFICATION</b>						
Personnel Costs	21,295,400	20,598,300	22,634,700	23,774,100	23,698,800	23,507,200
Operating Expenditures	7,873,400	8,083,900	7,781,900	10,745,000	8,814,900	9,425,100
Capital Outlay	199,000	537,000	129,600	489,800	174,300	174,300
Total:	29,367,800	29,219,200	30,546,200	35,008,900	32,688,000	33,106,600
Full-Time Positions (FTP)	406.00	406.00	410.50	410.50	410.50	410.50

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 410.50 full-time equivalent positions at any point during the period July 1, 2005 through June 30, 2006 for the programs specified.

	<b>FTP</b>	<b>Gen</b>	<b>Ded</b>	<b>Fed</b>	<b>Total</b>
<b>FY 2005 Original Appropriation</b>	<b>410.50</b>	<b>24,515,500</b>	<b>5,853,300</b>	<b>0</b>	<b>30,368,800</b>
HB 805 One-time 1% Salary Increase	0.00	151,300	30,900	0	182,200
Supplementals	0.00	(41,100)	36,300	0	(4,800)
<b>FY 2005 Total Appropriation</b>	<b>410.50</b>	<b>24,625,700</b>	<b>5,920,500</b>	<b>0</b>	<b>30,546,200</b>
Non-Cognizable Funds and Transfers	0.00	0	0	0	0
Budgeted Reversion	0.00	(33,200)	(3,800)	0	(37,000)
<b>FY 2005 Estimated Expenditures</b>	<b>410.50</b>	<b>24,592,500</b>	<b>5,916,700</b>	<b>0</b>	<b>30,509,200</b>
Removal of One-Time Expenditures	0.00	(132,300)	(265,700)	0	(398,000)
Base Adjustments	0.00	(55,800)	0	0	(55,800)
<b>FY 2006 Base</b>	<b>410.50</b>	<b>24,404,400</b>	<b>5,651,000</b>	<b>0</b>	<b>30,055,400</b>
Benefit Costs	0.00	223,400	34,400	0	257,800
Inflationary Adjustments	0.00	0	0	0	0
Replacement Items	0.00	0	215,300	0	215,300
Nonstandard Adjustments	0.00	(8,900)	(2,900)	0	(11,800)
Change in Employee Compensation	0.00	0	0	0	0
27th Payroll	0.00	0	756,600	0	756,600
<b>FY 2006 Program Maintenance</b>	<b>410.50</b>	<b>24,618,900</b>	<b>6,654,400</b>	<b>0</b>	<b>31,273,300</b>
Enhancements	0.00	0	1,833,300	0	1,833,300
<b>FY 2006 Total</b>	<b>410.50</b>	<b>24,618,900</b>	<b>8,487,700</b>	<b>0</b>	<b>33,106,600</b>
Chg from FY 2005 Orig Approp.	0.00	103,400	2,634,400	0	2,737,800
% Chg from FY 2005 Orig Approp.	0.0%	0.4%	45.0%		9.0%

## I. State Tax Commission: General Services

**STARS Number & Budget Unit:** 352 TAAA, 352 TAAG(Cont), 352 TAAH(Cont), 352 TAAI

**Bill Number & Chapter:** H328 (Ch.246), S1230 (Ch.325), H395 (Ch.398), H396 (Ch.399)

**PROGRAM DESCRIPTION:** Provide administrative support to the Department in the following areas: legal, accounting, purchasing, personnel and data processing.

<b>PROGRAM SUMMARY:</b>	<b>FY 2004 Total Appr</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Total Appr</b>	<b>FY 2006 Request</b>	<b>FY 2006 Gov Rec</b>	<b>FY 2006 Approp</b>
<b>BY FUND SOURCE</b>						
General	6,434,800	7,192,000	6,577,100	9,258,100	7,133,600	6,460,100
Dedicated	767,600	935,900	869,100	1,344,000	1,339,500	2,589,000
Total:	7,202,400	8,127,900	7,446,200	10,602,100	8,473,100	9,049,100
Percent Change:		12.8%	(8.4%)	42.4%	13.8%	21.5%
<b>BY EXPENDITURE CLASSIFICATION</b>						
Personnel Costs	3,869,100	4,126,700	4,259,100	4,429,500	4,415,100	4,380,900
Operating Expenditures	3,226,800	3,586,900	3,057,500	5,813,900	3,950,000	4,560,200
Capital Outlay	106,500	414,300	129,600	358,700	108,000	108,000
Total:	7,202,400	8,127,900	7,446,200	10,602,100	8,473,100	9,049,100
Full-Time Positions (FTP)	69.00	71.00	70.65	70.15	70.15	70.15
<b>DECISION UNIT SUMMARY:</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>	
<b>FY 2005 Original Appropriation</b>	<b>71.00</b>	<b>6,563,100</b>	<b>875,100</b>	<b>0</b>	<b>7,438,200</b>	
HB 805 One-time 1% Salary Increase	0.00	30,300	3,300	0	33,600	
1. Commissioner Salaries	0.00	6,800	0	0	6,800	
2. Cost Allocation Adjustments	(0.35)	(23,100)	(9,300)	0	(32,400)	
<b>FY 2005 Total Appropriation</b>	<b>70.65</b>	<b>6,577,100</b>	<b>869,100</b>	<b>0</b>	<b>7,446,200</b>	
Budgeted Reversion	0.00	(16,200)	(300)	0	(16,500)	
<b>FY 2005 Estimated Expenditures</b>	<b>70.65</b>	<b>6,560,900</b>	<b>868,800</b>	<b>0</b>	<b>7,429,700</b>	
Removal of One-Time Expenditures	0.00	(28,300)	(98,000)	0	(126,300)	
Base Adjustments	(0.50)	(98,700)	0	0	(98,700)	
<b>FY 2006 Base</b>	<b>70.15</b>	<b>6,433,900</b>	<b>770,800</b>	<b>0</b>	<b>7,204,700</b>	
Benefit Costs	0.00	44,700	4,600	0	49,300	
Replacement Items	0.00	0	125,500	0	125,500	
Nonstandard Adjustments	0.00	(18,500)	(2,900)	0	(21,400)	
27th Payroll	0.00	0	142,600	0	142,600	
<b>FY 2006 Maintenance (MCO)</b>	<b>70.15</b>	<b>6,460,100</b>	<b>1,040,600</b>	<b>0</b>	<b>7,500,700</b>	
1. GenTax Software Upgrade	0.00	0	1,500,000	0	1,500,000	
3. Local Option Tax Services	0.00	0	48,400	0	48,400	
<b>FY 2006 Total Appropriation</b>	<b>70.15</b>	<b>6,460,100</b>	<b>2,589,000</b>	<b>0</b>	<b>9,049,100</b>	
Change From FY 2005 Original Approp.	(0.85)	(103,000)	1,713,900	0	1,610,900	
% Change From FY 2005 Original Approp.	(1.2%)	(1.6%)	195.9%		21.7%	

**SUPPLEMENTALS:** Provide \$6,800 for a 2% increase in Commissioner salaries, as authorized by the 2004 Legislature, and readjust appropriation levels in various funds to more accurately reflect proper cost allocations.

**APPROPRIATION HIGHLIGHTS:** Base Adjustments include program transfers and the removal of \$70,000 in funding for an expiring copier lease contract. Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Attorney General, Controller and Treasurer fees, and risk management rates. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395 & H396).

There are two enhancements. The first provides funding from dedicated funds, with \$1,125,000 from the Economic Recovery Reserve Fund standing in lieu of General Funds, to upgrade the underlying software architecture of the GenTax to dot-Net. Funding is also provided to upgrade features within the Field Services component, to provide for more efficient tax collections. It is estimated that the Field Services upgrade will result in \$769,500 in additional General Fund revenues in FY 2006, and \$2,052,000 in FY 2007. The second enhancement provides dedicated fund spending authority to cover the commission's cost of collecting local option Sales Taxes. Funding is taken off the top of the additional revenues collected on behalf of Kootenai and Nez Perce counties.

<b>FY 2006 APPROPRIATION:</b>	<b>FTP</b>	<b>Pers. Cost</b>	<b>Oper Exp</b>	<b>Cap Out</b>	<b>T/B Pymnts</b>	<b>Lump Sum</b>	<b>Total</b>
G 0001-00 General	63.55	3,811,900	2,648,200	0	0	0	6,460,100
OT D 0150-01 Economic Recovery	0.00	128,800	1,125,000	0	0	0	1,253,800
D 0276-00 Multistate Tax Comp.	0.00	0	3,900	0	0	0	3,900
OT D 0276-00 Multistate Tax Comp.	0.00	0	0	19,200	0	0	19,200
D 0338-01 Admin. Services	0.00	0	17,500	0	0	0	17,500
OT D 0338-01 Admin. Services	0.00	20,900	23,800	3,700	0	0	48,400
D 0338-02 Admin Transportation	6.60	405,500	291,900	0	0	0	697,400
OT D 0338-02 Admin Transportation	0.00	13,800	252,500	80,500	0	0	346,800
D 0401-00 Seminars and Publ.	0.00	0	28,400	0	0	0	28,400
D 0518-01 Abandoned Prop Trus	0.00	0	44,000	0	0	0	44,000
OT D 0518-01 Abandoned Prop Trus	0.00	0	125,000	4,600	0	0	129,600
Totals:	70.15	4,380,900	4,560,200	108,000	0	0	9,049,100

## II. State Tax Commission: Audit and Collections

**STARS Number & Budget Unit:** 352 TAAB, 352 TAAF

**Bill Number & Chapter:** H328 (Ch.246), S1230 (Ch.325), H395 (Ch.398)

**PROGRAM DESCRIPTION:** This program provides direct taxpayer service to the public from the administrative office in Boise and five field office locations; collects delinquent taxes and conducts audits on virtually all tax types administered by the agency by authority of Idaho Code and the Multi-State Tax Compact; conducts discovery and enforcement efforts directed at non-filers; and administers Idaho's unclaimed property statutes.

<b>PROGRAM SUMMARY:</b>	<b>FY 2004 Total Appr</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Total Appr</b>	<b>FY 2006 Request</b>	<b>FY 2006 Gov Rec</b>	<b>FY 2006 Approp</b>
<b>BY FUND SOURCE</b>						
General	11,103,200	10,039,000	11,028,800	11,497,500	11,451,700	11,052,500
Dedicated	3,560,600	3,304,100	3,987,100	4,202,600	4,187,200	4,478,700
Federal	0	89,500	0	0	0	0
Total:	14,663,800	13,432,600	15,015,900	15,700,100	15,638,900	15,531,200
Percent Change:		(8.4%)	11.8%	4.6%	4.1%	3.4%
<b>BY EXPENDITURE CLASSIFICATION</b>						
Personnel Costs	12,188,800	11,131,400	12,605,500	13,193,500	13,152,600	13,044,900
Operating Expenditures	2,382,500	2,183,200	2,410,400	2,506,600	2,486,300	2,486,300
Capital Outlay	92,500	118,000	0	0	0	0
Total:	14,663,800	13,432,600	15,015,900	15,700,100	15,638,900	15,531,200
Full-Time Positions (FTP)	229.00	223.00	227.85	227.35	227.35	227.35

<b>DECISION UNIT SUMMARY:</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<b>FY 2005 Original Appropriation</b>	<b>227.50</b>	<b>10,950,800</b>	<b>3,932,100</b>	<b>0</b>	<b>14,882,900</b>
HB 805 One-time 1% Salary Increase	0.00	78,000	22,600	0	100,600
1. Cost Allocation Adjustments	0.35	0	32,400	0	32,400
<b>FY 2005 Total Appropriation</b>	<b>227.85</b>	<b>11,028,800</b>	<b>3,987,100</b>	<b>0</b>	<b>15,015,900</b>
Non-Cognizable Funds and Transfers	0.00	0	0	0	0
Budgeted Reversion	0.00	(10,600)	(2,300)	0	(12,900)
<b>FY 2005 Estimated Expenditures</b>	<b>227.85</b>	<b>11,018,200</b>	<b>3,984,800</b>	<b>0</b>	<b>15,003,000</b>
Removal of One-Time Expenditures	0.00	(67,400)	(35,400)	0	(102,800)
Base Adjustments	(0.50)	(31,700)	0	0	(31,700)
<b>FY 2006 Base</b>	<b>227.35</b>	<b>10,919,100</b>	<b>3,949,400</b>	<b>0</b>	<b>14,868,500</b>
Benefit Costs	0.00	117,500	22,500	0	140,000
Nonstandard Adjustments	0.00	15,900	0	0	15,900
27th Payroll	0.00	0	422,400	0	422,400
<b>FY 2006 Maintenance (MCO)</b>	<b>227.35</b>	<b>11,052,500</b>	<b>4,394,300</b>	<b>0</b>	<b>15,446,800</b>
2. Securities Records Contracting	0.00	0	60,000	0	60,000
3. Local Option Tax Services	0.00	0	24,400	0	24,400
<b>FY 2006 Total Appropriation</b>	<b>227.35</b>	<b>11,052,500</b>	<b>4,478,700</b>	<b>0</b>	<b>15,531,200</b>
Change From FY 2005 Original Approp.	(0.15)	101,700	546,600	0	648,300
% Change From FY 2005 Original Approp.	(0.1%)	0.9%	13.9%		4.4%

**SUPPLEMENTALS:** Readjust appropriation levels in various funds to more accurately reflect proper cost allocations.

**APPROPRIATION HIGHLIGHTS:** Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in office space costs. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395). There are two enhancements funded. The first provides funding for the Unclaimed Property program to contract with an outside entity to track all unclaimed investment securities held by the program. The second provides dedicated fund spending authority to cover the commission's cost of collecting local option Sales Taxes. Funding is taken off the top of the additional revenues collected on behalf of Kootenai and Nez Perce counties.

<b>FY 2006 APPROPRIATION:</b>	<b>FTP</b>	<b>Pers. Cost</b>	<b>Oper Exp</b>	<b>Cap Out</b>	<b>T/B Pymnts</b>	<b>Lump Sum</b>	<b>Total</b>
G 0001-00 General	173.05	9,509,900	1,542,600	0	0	0	11,052,500
OT D 0150-01 Economic Recovery	0.00	318,000	0	0	0	0	318,000
D 0276-00 Multistate Tax Comp.	20.15	1,187,800	429,600	0	0	0	1,617,400
OT D 0276-00 Multistate Tax Comp.	0.00	40,600	0	0	0	0	40,600
D 0338-01 Admin. Services	0.00	0	22,800	0	0	0	22,800
OT D 0338-01 Admin. Services	0.00	24,400	0	0	0	0	24,400
D 0338-02 Admin Transportation	26.05	1,458,300	307,400	0	0	0	1,765,700
OT D 0338-02 Admin Transportation	0.00	49,000	0	0	0	0	49,000
D 0518-01 Abandoned Prop Trus	8.10	442,100	183,900	0	0	0	626,000
OT D 0518-01 Abandoned Prop Trus	0.00	14,800	0	0	0	0	14,800
Totals:	227.35	13,044,900	2,486,300	0	0	0	15,531,200

### III. State Tax Commission: Revenue Operations

**STARS Number & Budget Unit:** 352 TAAC, 352 TAAP

**Bill Number & Chapter:** H328 (Ch.246), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: Administers the voluntary tax compliance program. Major activities are:

- Registering permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette and tobacco taxes.
- Ensuring that all individuals and licensed businesses are mailed proper tax forms for reporting.
- Establishing taxpayer liability, as well as processing revenue and refund documents submitted by taxpayers.
- Maintaining a records system capable of providing individuals with tax documents.

<b>PROGRAM SUMMARY:</b>	<b>FY 2004 Total Appr</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Total Appr</b>	<b>FY 2006 Request</b>	<b>FY 2006 Gov Rec</b>	<b>FY 2006 Approp</b>
<b>BY FUND SOURCE</b>						
General	3,837,200	3,869,800	4,099,800	4,334,800	4,223,400	4,110,300
Dedicated	794,900	792,100	968,100	1,161,600	1,157,400	1,242,100
Total:	4,632,100	4,661,900	5,067,900	5,496,400	5,380,800	5,352,400
Percent Change:		0.6%	8.7%	8.5%	6.2%	5.6%
<b>BY EXPENDITURE CLASSIFICATION</b>						
Personnel Costs	3,067,400	3,067,500	3,453,000	3,640,600	3,628,700	3,600,300
Operating Expenditures	1,564,700	1,589,700	1,614,900	1,724,700	1,685,800	1,685,800
Capital Outlay	0	4,700	0	131,100	66,300	66,300
Total:	4,632,100	4,661,900	5,067,900	5,496,400	5,380,800	5,352,400
Full-Time Positions (FTP)	71.00	75.00	75.00	75.00	75.00	75.00
<b>DECISION UNIT SUMMARY:</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>	
<b>FY 2005 Original Appropriation</b>	<b>75.00</b>	<b>4,101,700</b>	<b>949,900</b>	<b>0</b>	<b>5,051,600</b>	
HB 805 One-time 1% Salary Increase	0.00	22,900	5,000	0	27,900	
1. Cost Allocation Adjustments	0.00	(24,800)	13,200	0	(11,600)	
<b>FY 2005 Total Appropriation</b>	<b>75.00</b>	<b>4,099,800</b>	<b>968,100</b>	<b>0</b>	<b>5,067,900</b>	
Budgeted Reversion	0.00	(4,200)	(1,200)	0	(5,400)	
<b>FY 2005 Estimated Expenditures</b>	<b>75.00</b>	<b>4,095,600</b>	<b>966,900</b>	<b>0</b>	<b>5,062,500</b>	
Removal of One-Time Expenditures	0.00	(18,700)	(132,300)	0	(151,000)	
<b>FY 2006 Base</b>	<b>75.00</b>	<b>4,076,900</b>	<b>834,600</b>	<b>0</b>	<b>4,911,500</b>	
Benefit Costs	0.00	33,400	7,300	0	40,700	
Replacement Items	0.00	0	89,800	0	89,800	
27th Payroll	0.00	0	109,900	0	109,900	
<b>FY 2006 Maintenance (MCO)</b>	<b>75.00</b>	<b>4,110,300</b>	<b>1,041,600</b>	<b>0</b>	<b>5,151,900</b>	
3. Local Option Tax Services	0.00	0	200,500	0	200,500	
<b>FY 2006 Total Appropriation</b>	<b>75.00</b>	<b>4,110,300</b>	<b>1,242,100</b>	<b>0</b>	<b>5,352,400</b>	
Change From FY 2005 Original Approp.	0.00	8,600	292,200	0	300,800	
% Change From FY 2005 Original Approp.	0.0%	0.2%	30.8%		6.0%	

SUPPLEMENTALS: Readjust appropriation levels in various funds to more accurately reflect proper cost allocations.

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395). The one enhancement provides dedicated fund spending authority to cover the commission's cost of collecting local option Sales Taxes. Funding is taken off the top of the additional revenues collected on behalf of Kootenai and Nez Perce counties.

<b>FY 2006 APPROPRIATION:</b>	<b>FTP</b>	<b>Pers. Cost</b>	<b>Oper Exp</b>	<b>Cap Out</b>	<b>T/B Pymnts</b>	<b>Lump Sum</b>	<b>Total</b>
G 0001-00 General	63.15	2,779,800	1,330,500	0	0	0	4,110,300
OT D 0150-01 Economic Recovery	0.00	89,900	0	0	0	0	89,900
D 0338-01 Admin. Services	0.00	53,000	25,000	0	0	0	78,000
OT D 0338-01 Admin. Services	0.00	104,900	96,100	1,500	0	0	202,500
D 0338-02 Admin Transportation	11.55	491,000	190,900	0	0	0	681,900
OT D 0338-02 Admin Transportation	0.00	15,700	25,000	64,800	0	0	105,500
D 0401-00 Seminars and Publ.	0.00	0	18,300	0	0	0	18,300
D 0518-01 Abandoned Prop Trus	0.30	63,700	0	0	0	0	63,700
OT D 0518-01 Abandoned Prop Trus	0.00	2,300	0	0	0	0	2,300
Totals:	75.00	3,600,300	1,685,800	66,300	0	0	5,352,400

#### IV. State Tax Commission: County Support

**STARS Number & Budget Unit:** 352 TAAD

**Bill Number & Chapter:** H328 (Ch.246), S1230 (Ch.325), H395 (Ch.398)

**PROGRAM DESCRIPTION:** The County Support Program provides oversight and technical support in the administration of the property tax system, working to ensure fair, equitable, and accurate property taxation. The program is responsible: to annually appraise all class three operating property, as required by Section 63-2215, Idaho Code; to examine property tax levies of all taxing districts to ensure compliance with Idaho Code; to develop forms, procedures and computer software necessary for county assessors to appraise property; to develop an assessor's manual in order to facilitate uniformity of appraisals; and to administer property tax relief through the Circuit Breaker program.

<b>PROGRAM SUMMARY:</b>	<b>FY 2004 Total Appr</b>	<b>FY 2004 Actual</b>	<b>FY 2005 Total Appr</b>	<b>FY 2006 Request</b>	<b>FY 2006 Gov Rec</b>	<b>FY 2006 Approp</b>
<b>BY FUND SOURCE</b>						
General	2,773,300	2,907,300	2,920,000	3,112,800	3,099,000	2,996,000
Dedicated	96,200	89,500	96,200	97,500	96,200	177,900
Total:	2,869,500	2,996,800	3,016,200	3,210,300	3,195,200	3,173,900
Percent Change:		4.4%	0.6%	6.4%	5.9%	5.2%
<b>BY EXPENDITURE CLASSIFICATION</b>						
Personnel Costs	2,170,100	2,272,700	2,317,100	2,510,500	2,502,400	2,481,100
Operating Expenditures	699,400	724,100	699,100	699,800	692,800	692,800
Total:	2,869,500	2,996,800	3,016,200	3,210,300	3,195,200	3,173,900
Full-Time Positions (FTP)	37.00	37.00	37.00	38.00	38.00	38.00

<b>DECISION UNIT SUMMARY:</b>	<b>FTP</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Total</b>
<b>FY 2005 Original Appropriation</b>	<b>37.00</b>	<b>2,899,900</b>	<b>96,200</b>	<b>0</b>	<b>2,996,100</b>
HB 805 One-time 1% Salary Increase	0.00	20,100	0	0	20,100
<b>FY 2005 Total Appropriation</b>	<b>37.00</b>	<b>2,920,000</b>	<b>96,200</b>	<b>0</b>	<b>3,016,200</b>
Budgeted Reversion	0.00	(2,200)	0	0	(2,200)
<b>FY 2005 Estimated Expenditures</b>	<b>37.00</b>	<b>2,917,800</b>	<b>96,200</b>	<b>0</b>	<b>3,014,000</b>
Removal of One-Time Expenditures	0.00	(17,900)	0	0	(17,900)
Base Adjustments	1.00	74,600	0	0	74,600
<b>FY 2006 Base</b>	<b>38.00</b>	<b>2,974,500</b>	<b>96,200</b>	<b>0</b>	<b>3,070,700</b>
Benefit Costs	0.00	27,800	0	0	27,800
Nonstandard Adjustments	0.00	(6,300)	0	0	(6,300)
27th Payroll	0.00	0	81,700	0	81,700
<b>FY 2006 Total Appropriation</b>	<b>38.00</b>	<b>2,996,000</b>	<b>177,900</b>	<b>0</b>	<b>3,173,900</b>
Change From FY 2005 Original Approp.	1.00	96,100	81,700	0	177,800
% Change From FY 2005 Original Approp.	2.7%	3.3%	84.9%		5.9%

**APPROPRIATION HIGHLIGHTS:** Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in office space costs. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

<b>FY 2006 APPROPRIATION:</b>	<b>FTP</b>	<b>Pers. Cost</b>	<b>Oper Exp</b>	<b>Cap Out</b>	<b>T/B Pymnts</b>	<b>Lump Sum</b>	<b>Total</b>
G 0001-00 General	38.00	2,399,400	596,600	0	0	0	2,996,000
OT D 0150-01 Economic Recovery	0.00	81,700	0	0	0	0	81,700
D 0401-00 Seminars and Publ.	0.00	0	96,200	0	0	0	96,200
Totals:	38.00	2,481,100	692,800	0	0	0	3,173,900